

TITLE I ON-SITE MONITORING FORM
INTERNAL CONTROLS
Elementary and Secondary Education Act (ESEA)
Public Law 107-110

District _____ **School** _____ **Date of Review** _____

Reviewer(s) _____

Control Environment

Monitoring Requirements	Evidence of Compliance	Compliant
1. LEA financial control procedures are evident.	Such as: <input type="checkbox"/> Finance policy/procedures/correspondence <input type="checkbox"/> Procurement policy/procedures/correspondence <input type="checkbox"/> Internal control procedures/correspondence <input type="checkbox"/> Other _____	<input type="checkbox"/>
2. Evidence that financial control procedures have been shared with appropriate staff at the district and school level.	Such as: <input type="checkbox"/> Information is available on a shared network or location <input type="checkbox"/> Dissemination of policies/procedures through e-mail <input type="checkbox"/> Management directives, e-mails, or other methods were used to distribute processes <input type="checkbox"/> Meetings or training sessions were held to share information <input type="checkbox"/> Other _____	<input type="checkbox"/>

Risk Assessment

Monitoring Requirements	Evidence of Compliance	Compliant
<p>1. Independent audit findings, from the most recent annual review, have been appropriately addressed.</p> <ul style="list-style-type: none"> The Title I Monitoring Team will utilize the “Schedule of Findings and Questioned Costs” from the Office of District Auditing. (South Carolina Department of Education) to ensure that findings have been addressed. 	<p><input type="checkbox"/> Appropriate staff are aware of any recent program-related audit findings.</p> <p><input type="checkbox"/> The LEA responded to audit findings with appropriate policies and procedures to address the concern.</p> <p><input type="checkbox"/> The enactment of policies and procedures to address the area of concern is evident. (if appropriate)</p> <p><input type="checkbox"/> Not applicable (no audit findings were reported).</p>	<p><input type="checkbox"/></p>
<p>2. Documentation exists to support expenditures for contracts.</p>	<p><input type="checkbox"/> Contracts are listed in the approved Title I application with appropriate description of services to be delivered.</p> <p><input type="checkbox"/> Contracts available for review.</p> <p><input type="checkbox"/> Sign-in sheets, agendas, and other documentation provide evidence that the service as described by the contract has been provided.</p> <p><input type="checkbox"/> Appropriate levels of contract approval from separate individuals and/or departments are in place according to LEA policy.</p>	<p><input type="checkbox"/></p>

Control Activities

Monitoring Requirements	Evidence of Compliance	Compliant
<p>1. Multiple persons are involved in the approval of Title I expenditures.</p>	<p><input type="checkbox"/> The Title I coordinator (or other appropriate district staff) is involved in the review of purchase orders for goods and services to ensure that all purchases reflect the approved Title I application. Process can be explained and documentation exists to support.</p> <p><input type="checkbox"/> Separate duties exist for the authorization of purchases, review of goods and services delivered, and the processing of expenditure transactions. Multiple approval signatures (or other documentation) is evident on the electronic or hard copy version of each purchase order.</p>	<p><input type="checkbox"/></p>

Information and Communications

Monitoring Requirements	Evidence of Compliance	Compliant
1. Updated federal and state guidance and program requirements are available to appropriate staff. District Title I Coordinator and appropriate staff are aware of state and federal guidance to determine allowable expenditures.	<div><input type="checkbox"/> Title I State Administrative Manuals and federal guidance are on-hand and available to program staff and principals.</div> <div><input type="checkbox"/> Title I Coordinator explains how federal guidance is used in the development of the Title I plan.</div>	<div><input type="checkbox"/></div>

Monitoring

Monitoring Requirements	Evidence of Compliance	Compliant
1. Evidence of on-site school reviews conducted by the district staff are apparent. The Title I Coordinator can demonstrate the process used in the district to ensure that activities are being accomplished either at the LEA or at the school level as written in the approved Title I Application.	<input type="checkbox"/> Site visit process can be explained by Title I district staff and appropriate school level staff. <input type="checkbox"/> Documentation exists to support the process,	<input type="checkbox"/>
2. Title I Coordinator explains and demonstrates the process for ensuring that only approved FTEs in Title I projects are funded by Title I.	<input type="checkbox"/> Process can be explained by Title I district staff and appropriate school level staff. <input type="checkbox"/> Documentation exists to support the process,	
3. Title I Coordinator explains and demonstrates the process for ensuring that equipment purchased with Title I funds are included in the approved Title I project.	<input type="checkbox"/> Process can be explained by Title I district staff and appropriate school level staff. <input type="checkbox"/> Documentation exists to support the process,	
4. Title I Coordinator explains and demonstrates the process for ensuring that FTEs funded with Title I funds are performing the duties/assignments as described in the approved Title I projects.	<input type="checkbox"/> Process can be explained by Title I district staff and appropriate school level staff. <input type="checkbox"/> Documentation exists to support the process,	

Time and Attendance Records (CFR, Circular A-87)

Monitoring Requirements	Evidence of Compliance	Compliant
<p>1. Documentation shows that Title I employees, whose salaries are paid from more than one funding source, have maintained appropriate time distribution records reflecting actual activities and time the employees spend on identified projects. The records are signed by the employee's supervisor. However, if an employee is paid 100% with Title I funds, a biannual certificate of full time Title I employment is sufficient.</p>	<p><input type="checkbox"/> Certificate of 100% Title I funding</p> <p><input type="checkbox"/> Work logs for current year identifying employee and signed by immediate supervisor.</p> <p><input type="checkbox"/> Accounting report indicating fund charged for Title I staff</p>	<p><input type="checkbox"/></p>

Prorated Personnel - (To be completed by SCDE staff. Information is reflected in the P. 2C Addendum of the project application.)

Position	Name of Individual	Title I FTE	Full-Time